

OPINION
53-99

April 29, 1953 (OPINION)

SCHOOL DISTRICTS

RE: Taxpayers Liability for Bond Issue

You state that a party having land in a district which has been reorganized and now has in existence a bond issue of \$168,000, desires to transfer into another reorganized district which has had a favorable vote on a bond issue by transferring into such school district prior to the time that the county auditor spreads the same on his books.

It is our opinion that he will be subject to this second bond issue, under the state of facts you set out. As a property owner in the district he has newly joined, his property will be subject to the same tax liability and other burden as other property owners in the district.

Secondly, you ask if the provisions of Senate Bill No. 200, 1953 Legislative Assembly, affects reorganization only or also affects annexation procedure dealt with in sections 15-2714 and 15-2715. It is our opinion that you are correct in stating that Senate Bill No. 200 deals entirely with reorganization and is not intended to affect and does not affect annexation procedure as provided in sections 15-2714 and 15-2715 with reference to special school districts.

ELMO T. CHRISTIANSON

Attorney General